Amendment dated April 14, 2006

<u>AMENDMENTS TO THE CLAIMS</u>

Docket No.: 62527(49227)

This listing of claims will replace all prior versions, and listings, of claims in the application:

1-14. (Canceled).

- A method for preparing resin particles, comprising the steps of: 15. (New) applying a shear force to an aqueous dispersion (II) with increased viscosity formed by adding a thickener (V) to an aqueous dispersion (I) containing resin particles (A); and decreasing the viscosity of the aqueous dispersion obtained by the step described above by adding a viscosity decreasing agent (E), wherein the viscosity decreasing agent (E), is α -glycanase and/or β -glycanase.
- The method according to claim 15, wherein the viscosity of the 16. (New) aqueous dispersion (II) is in the range of 300 to 100,000 mPa·s (at 25°C).
- The method according to claim 15, wherein the viscosity of the 17. (New) aqueous dispersion after subjecting the viscosity decreasing step is 200 mPa•s or less (at 25°C).
- The method according to claim 15, wherein the thickener (V) is at least 18. (New) one of naturally-occurring, semisynthetic, and synthetic water-soluble polymers.
- 19. (New) The method according to claim 18, wherein the thickener (V) is at least one selected from the group consisting of acrylic acid-based (co)polymer salts, vinyl etherbased (co)polymers, and cellulose-based semisynthetic polymers.

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20. (New) The method according to claim 15, wherein the resin particles (A) comprises at least one resin selected from the group consisting of vinyl resins, polyurethanes, epoxy resins, and polyesters.

21. (New) A method for preparing resin particles, comprising the steps of: applying a shear force to an aqueous dispersion (II) with increased viscosity formed by adding a thickener (V) to an aqueous dispersion (I) containing resin particles (A); and

decreasing the viscosity of the aqueous dispersion obtained by the step described above, wherein the aqueous dispersion (I) is a product obtained by reacting an reactive group-containing prepolymer (α) with a curing agent (β) in an aqueous medium.

- 22. (New) The method according to claim 21, wherein the reactive group-containing prepolymer (α) has at least one reactive group selected from the group consisting of an isocyanate group, a blocked isocyanate group and an epoxy group, and the curing agent (β) is an active hydrogen-containing compound (β 1) that may be blocked with a removable compound.
- 23. (New) The method according to claim 22, wherein the active hydrogen-containing compound (β1) that may be blocked with a removable compound is a ketimine compound and/or water.
- 24. (New) A resin particle (B) obtained by the method comprising the steps of: applying a shear force to an aqueous dispersion (II) with increased viscosity formed by adding a thickner (V) to an aqueous dispersion (I) containing resin particles (A); and decreasing the viscosity of the aqueous dispersion obtained by the step described above, which has a shape factor (SF-1) of 110 to 800.

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25. (New) The resin particle (B) according to claim 24, which can be used as additives for paints, additives for coating materials, powder coatings, additives for cosmetics, resins for slush molding, spacers for use in manufacturing electronic components or devices, standard particles for electronic measuring instruments, toners for electrophotography, toners for electrostatic recording, toners for electrostatic printing, and hot-melt adhesives.

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